of Nebraska to the state of South Dakota and any matter concerning the title to lands, sovereignty over which is relinquished by either state to the other, may be continued in the courts of the state where pending until a final determination thereof.

ARTICLE V. Public Records

(1) On and following the effective date of this compact, the public record of real estate titles, mortgages and other liens in the state of Nebraska to any lands, the sovereignty over which is relinquished by the state of Nebraska to the state of South Dakota, shall be accepted as evidence of record title to such lands, to and including the effective date of such relinquishment by the state of Nebraska, by the courts of the state of South Dakota.

(2) On and following the effective date of this compact, the public record of real estate titles, mortgages and other liens in the state of South Dakota to any lands, the sovereignty over which is relinquished by the state of South Dakota to the state of Nebraska, shall be accepted as evidence of record title to such lands, to and including the effective date of such relinquishment by the state of South Dakota, by the courts of the state of Nebraska.

(3) As to lands, the sovereignty over which is relinquished, on the effective date of this compact the recording officials of each state including the counties thereof shall accept for filing documents of title using legal descriptions derived from the land descriptions of the other state. The acceptance of such documents for filing shall have no bearing upon the legal effect or sufficiency thereof.

ARTICLE VI. Taxes

(4) Taxes for the calendar year of the effective date of this compact which are lawfully imposed by either Nebraska or South Dakota may be levied and collected by such state or its authorized governmental subdivisions and agencies on land, subsequent jurisdiction over which is relinquished by the taxing state to the other, and any liens or other rights accrued or accruing, including the right of collection, shall be fully recognized and the county treasurers of the said counties or other taxing authorities affected shall act as agents in carrying out the provisions of this Article; provided, that all liens or other rights arising out of the imposition of taxes, accrued or accruing as aforesaid, shall be claimed or asserted within five years after this compact becomes effective and if not so claimed or asserted shall be forever barred.

(5) The lands, sovereignty over which is relinquished by the state of South Dakota to the state of Nebraska, shall not thereafter

be subject to the imposition of taxes in the state of South Dakota from and after the calendar year of the effective date of this compact. The lands, sovereignty over which is relinquished by the state of Nebraska to the state of South Dakota, shall not thereafter be subject to the imposition of taxes in the state of Nebraska from and after the calendar year of the effective date of this compact.

ARTICLE VII. Private Rights

(a) This compact shall not deprive any riparian owner of such riparian owner's rights based upon riparian law and the establishment of the compromise boundary between said counties of the state shall not in any way be deemed to change or affect the boundary line or riparian owners along the Missouri River as between such owners. The establishment of the compromise boundary shall not